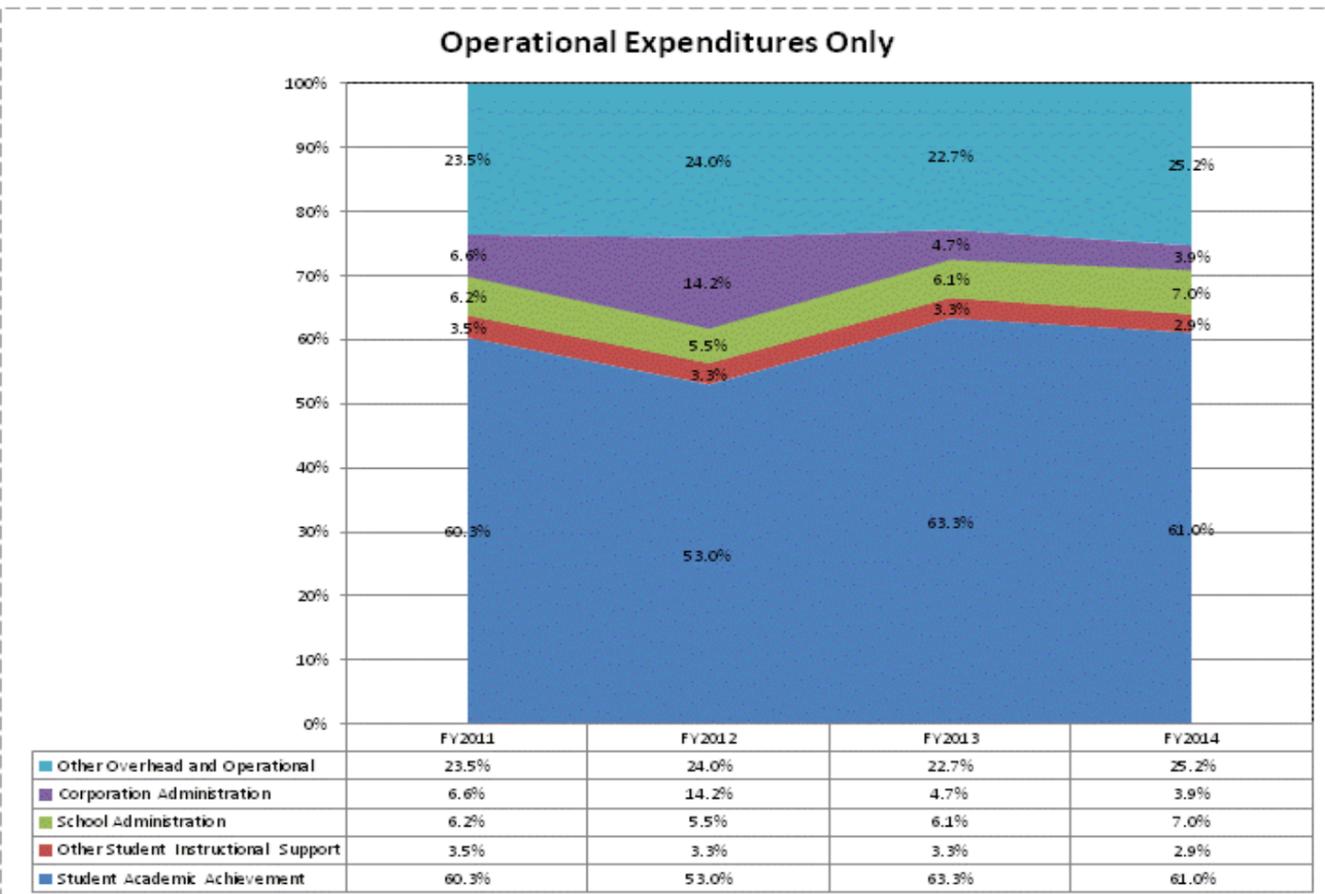
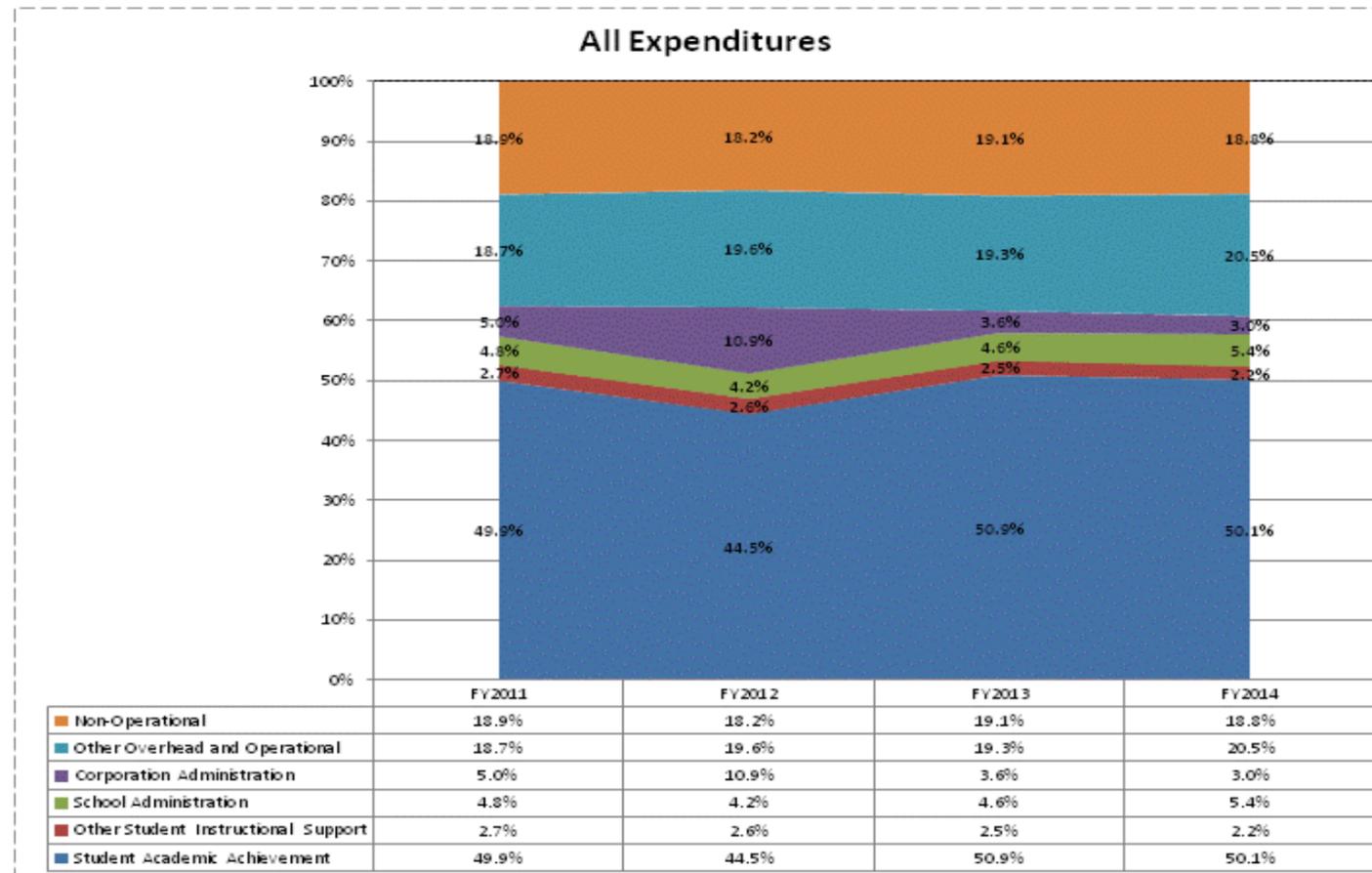


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Greencastle Community Sch Corp (6755)**

Greencastle Community Sch Corp (6755)		FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement		\$10,016,206	47.3%	\$10,411,791	48.1%	\$10,654,202	50.9%	\$10,748,104	50.1%
Student Instructional Support		\$1,460,824	6.9%	\$1,536,339	7.1%	\$1,487,434	7.1%	\$1,635,599	7.6%
Overhead and Operational		\$4,834,894	22.8%	\$5,430,478	25.1%	\$4,802,330	22.9%	\$5,040,357	23.5%
Nonoperational		\$4,848,480	22.9%	\$4,277,177	19.8%	\$4,003,859	19.1%	\$4,029,079	18.8%
Grand Total		\$21,160,403		\$21,655,784		\$20,947,826		\$21,453,140	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	54.2%	55.2%	58.0%	57.7%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Greencastle Community Sch Corp (6755)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$32,515	\$154,421	\$279,402	\$326,106	> 500%	111%	17%
11100 Regular Programs; Elementary	\$2,567,820	\$3,632,311	\$4,038,174	\$3,374,906	31%	-7%	-16%
11200 Regular Programs; Middle/Junior High	\$1,038,877	\$1,741,800	\$1,971,864	\$1,987,907	91%	14%	1%
11300 Regular Programs; High School	\$1,499,048	\$2,448,777	\$2,445,886	\$2,449,735	63%	0%	0%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$165,948	\$157,662	\$158,131	N/A	-5%	0%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$22,608	\$0	\$0	\$0	-100%	N/A	N/A
11420 Vocational Education; Agriculture B	\$19,089	\$0	\$0	\$0	-100%	N/A	N/A
11520 Vocational Education; Area School Participation	\$365,978	\$404,329	\$403,153	\$376,220	3%	-7%	-7%
12110 Gifted And Talented; Gifted and Talented	\$12,858	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$34,808	\$32,265	N/A	N/A	-7%
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$151,440	\$115,840	N/A	N/A	-24%
12340 Physical Impairment; Hearing Impairment	\$53,401	\$54,241	\$50,394	\$49,957	-6%	-8%	-1%
12350 Physical Impairment; Homebound	\$5,291	\$9,400	\$3,258	\$59	-99%	-99%	-98%
12510 Culturally Different; Communication Disorders	\$0	\$0	\$1,399	\$0	N/A	N/A	-100%
12520 Culturally Different; Compensatory	-\$54	\$0	\$0	\$0	N/A	N/A	N/A
12710 Equal Opportunity At Risk	\$54,567	\$17,642	\$0	\$0	-100%	-100%	N/A
12810 Special Education Preschool	\$0	\$0	\$19,809	\$3,909	N/A	N/A	-80%
12900 Other Special Programs	\$0	\$0	\$404,447	\$490,133	N/A	N/A	21%
14100 Summer School Programs; Elementary	\$959	\$1,890	\$0	\$0	-100%	-100%	N/A
14200 Summer School Programs; Middle/Junior High School	\$5,846	\$644	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$29,022	\$35,289	\$4,290	\$300	-99%	-99%	-93%
16100 Remediation Testing	\$600	\$97,999	\$14,924	\$10,721	> 500%	-89%	-28%
16200 Preventive Remediation	\$132,334	\$0	\$0	\$0	-100%	N/A	N/A
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$18,428	\$0	\$0	\$0	-100%	N/A	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$1,237,579	\$302,987	\$0	\$0	-100%	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$5,448	\$0	\$1,166	\$35,466	> 500%	N/A	> 500%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$25,500	\$27,520	-\$16,969	-\$2,247	-109%	-108%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$1,511	\$21,368	N/A	N/A	> 500%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$3,616	N/A	N/A	N/A
22220 Library/Media Services; School Library	\$95,889	\$49,734	\$18,730	\$32,576	-66%	-35%	74%
22230 Library/Media Services; Audiovisual	\$32,394	\$0	\$0	\$0	-100%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$139,253	\$226,230	\$164,637	\$167,811	21%	-26%	2%
22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$15,174	\$2,415	N/A	N/A	-84%
22360 Instruction, Related Technology; Network Support	\$658,014	\$836,610	\$444,732	\$625,196	-5%	-25%	41%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$160,566	\$190,696	\$33,324	\$485,713	203%	155%	> 500%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$24,360	\$13,325	\$10,988	\$0	-100%	-100%	-100%
26497 2007 Account Code - Teachers Retirement Fund	\$490,874	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$8,729,060	\$10,411,791	\$10,654,202	\$10,748,104	23%	3%	1%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$230,446	\$349,086	\$308,930	\$259,332	13%	-26%	-16%
21250 Guidance Services; Records Maintenance	\$23,080	\$29,185	\$19,572	\$0	-100%	-100%	-100%
21320 Health Services; Medical Services	\$1,490	\$3,856	\$3,845	\$5,763	287%	49%	50%
21340 Health Services; Nurse Services	\$76,939	\$84,661	\$88,231	\$94,213	22%	11%	7%
21390 Health Services; Other Health Services	\$15,420	\$75,762	\$2,878	\$29,093	89%	-62%	> 500%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	-\$3,121	\$0	N/A	N/A	N/A
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$101,558	\$93,281	N/A	N/A	-8%
21890 Special Education Administration; Other Special Education Administration	\$0	\$0	-\$1,505	\$0	N/A	N/A	N/A
21990 Other Support Services; Students; Other Student Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$824,553	\$993,789	\$967,047	\$1,153,918	40%	16%	19%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Greencastle Community Sch Corp (6755)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Instructional Support Total	\$1,171,928	\$1,536,339	\$1,487,434	\$1,635,599	40%	6%	10%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$16,980	\$20,216	\$13,835	\$13,740	-19%	-32%	-1%
23150 Board of Education; Legal Services	\$54,451	\$21,997	\$62,166	\$15,844	-71%	-28%	-75%
23160 Board of Education; Promotion Expenses	\$3,855	\$616	\$15,382	\$4,873	26%	> 500%	-68%
23190 Board of Education; Other Governing Body Services	\$90,966	\$16,778	\$11,973	\$6,096	-93%	-64%	-49%
23210 Executive Administration; Office of The Superintendent	\$284,540	\$986,148	\$570,453	\$486,355	71%	-51%	-15%
23220 Executive Administration; Community Relations	\$2,940	\$2,941	\$0	\$0	-100%	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$0	\$3,996	\$20,142	\$1,240	N/A	-69%	-94%
25110 Fiscal Services; Office of The Business Manager	\$162,714	\$82,344	\$5,211	\$66,127	-59%	-20%	> 500%
25120 Fiscal Services; Service Area Direction	\$0	\$921	\$4,739	\$29	N/A	-97%	-99%
25191 Other Fiscal Services; Refund of Revenue	\$387	\$753	\$24,127	\$15,372	> 500%	> 500%	-36%
25192 Other Fiscal Services; Petty Cash	\$167	\$218	\$0	\$0	-100%	-100%	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$4,784	\$1,633	\$15,213	\$17,657	269%	> 500%	16%
25199 Other Fiscal Services; Other	\$686	\$1,020	\$5,246	\$5,202	> 500%	410%	-1%
25400 Planning, Research, Development and Evaluation	\$2,260	\$0	\$2,485	\$0	-100%	N/A	-100%
25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25950 Other Assessments	\$0	\$0	\$0	\$5,300	N/A	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,561,492	\$1,534,848	\$1,224,461	\$1,680,061	8%	9%	37%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$532,624	\$759,037	\$396,510	\$325,883	-39%	-57%	-18%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,130	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$104,561	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$17,582	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$77,188	\$115,161	\$167,105	\$268,848	248%	133%	61%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$3,135	\$8,500	N/A	N/A	171%
27010 Student Transportation; Service Area Direction	\$47,041	\$191,069	\$143,672	\$101,058	115%	-47%	-30%
27100 Student Transportation; Vehicle Operation	\$386,705	\$502,093	\$513,349	\$565,141	46%	13%	10%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$137,044	\$160,721	\$187,423	\$205,623	50%	28%	10%
27400 Student Transportation; Purchase of School Buses	\$225,318	\$208,360	\$270,679	\$212,608	-6%	2%	-21%
27500 Student Transportation; Insurance on Buses	\$71,171	\$21,081	\$12,022	\$11,933	-83%	-43%	-1%
27700 Student Transportation; Contracted Transportation Services	\$3,353	\$0	\$0	\$0	-100%	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$2,370	\$5,594	\$1,819	\$1,284	-46%	-77%	-29%
27910 Student Transportation; Bus Driver Training	\$2,914	\$1,703	\$1,145	\$3,054	5%	79%	167%
31100 Food Services Operations; Service Area Direction	\$34,282	\$73,975	\$141,012	\$142,572	316%	93%	1%
31200 Food Services Operations; Food Preparation and Dispensing	\$257,173	\$294,736	\$344,059	\$351,495	37%	19%	2%
31400 Food Services Operations; Food Purchases	\$271,367	\$371,906	\$442,518	\$421,414	55%	13%	-5%
31900 Other Food Services	\$56,276	\$50,613	\$202,451	\$85,469	52%	69%	-58%
Overhead and Operational Total	\$4,396,738	\$5,430,478	\$4,802,330	\$5,040,357	15%	-7%	5%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$1,000	\$0	\$542	\$118	-88%	N/A	-78%
33400 Athletic Coaches	\$162,591	\$160,445	\$230,201	\$206,813	27%	29%	-10%
33990 Other Community Services; Other	\$0	\$0	\$0	\$245	N/A	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$10,592	\$0	\$0	\$683	-94%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$5,800	\$47,825	\$83,406	\$27,592	376%	-42%	-67%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$868,300	\$10,251	\$0	\$361	-100%	-96%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$127,520	\$0	\$0	\$0	-100%	N/A	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$158,137	\$262,476	\$150,227	\$174,076	10%	-34%	16%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$258,048	\$27,374	\$48,309	\$131,140	-49%	379%	171%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$70,000	\$58,330	\$0	\$0	-100%	-100%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Greencastle Community Sch Corp (6755)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
52100 Debt Services; Interest on Debt; Bonds	\$271,011	\$265,713	\$270,174	\$268,051	-1%	1%	-1%
52200 Debt Services; Interest on Debt; Temporary Loans	\$20,099	\$241,264	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,791,500	\$3,203,500	\$3,221,000	\$3,220,000	15%	1%	0%
54200 Common School Fund; Principal	\$63,822	\$0	\$0	\$0	-100%	N/A	N/A
Nonoperational Total	\$4,808,419	\$4,277,177	\$4,003,859	\$4,029,079	-16%	-6%	1%
Prorated By Fund							
26491 2007 Account Code - PERF	\$138,867	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$654,599	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$34,505	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,061,960	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$8,014	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$156,311	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,054,257	\$0	\$0	\$0	N/A	N/A	N/A